



GAHANNA
BUSINESS INCOME TAX RETURN
DIVISION OF TAXATION • 200 S. HAMILTON RD. • GAHANNA, OH 43230
471-4101
FOR THE CALENDAR YEAR 20__

For Fiscal Year Beginning _____ 20__ And Ending, _____ 20__

For use of Corporations, Limited Partnerships, Partnerships, and Fiduciaries of Estates and Trusts conducting business subject to the Gahanna Income Tax.

Check which: Corporation ☐ Partnership ☐ Fiduciary ☐ Other ☐

Nature of Business: _____ Federal ID# _____

Name and Address of Person Having Custody of Books: _____

NAME AND ADDRESS



VISA/MasterCard/Discover Accepted



Account # _____



Expiration Date _____

Signature _____

**MUST
SUBMIT
FEDERAL
SCHEDULES**

If name or address is incorrect, make necessary changes.

1. Net Profit (or Loss) from Line 17, Schedule C From Back of Return	\$ _____
2. Add Items Not Deductible under Gahanna Income Tax Ordinance (Schedule X, Page 2)	\$ _____
3. Deduct Items Not Taxable under Gahanna Income Tax Ordinance (Schedule X, Page 2)	\$ _____
4. Adjusted Net Income.....	\$ _____
5. Amount Subject to Computation for Gahanna Income Tax	\$ _____
6. Amount Subject to Business Allocation Percentage Formula	\$ _____
7. ____% of Line 6 (as determined by Schedule Y)	\$ _____
8. Amount Subject to Gahanna Income Tax (Line 4, 5 or 7)	\$ _____
9. Gahanna Income Tax 1 1/2% of Line 8	\$ _____
10. (a) Less: Payments on 20__ Declaration of Estimated Tax	\$ (_____)
(b) Less: Credits on 20__ Declaration of Estimated Tax	\$ (_____)
11. Unpaid Balance of Gahanna Income Tax (See Instructions for Page 1, Line 11)	\$ _____
12. Overpayment of Gahanna Income Tax (See Instructions for Page 1, Line 12)	\$ _____
13. (a) 10% Penalty; Estimate Not Filed or 80% Not Paid.....	\$ _____
(b) 5% Per Month of Line 11 (If Not Filed and Paid by Due Date)	\$ _____
(c) \$25.00 Penalty for Failure to File by Due Date (Federal Extension Must be Attached)	\$ _____
14. Interest - 1 1/4% per Month of Amount Shown on Line 11 (If Not Filed and Paid by Due Date)	\$ _____
15. Total of Tax, Penalty and Interest	\$ _____
16. Amount to be Applied to Next Succeeding Declaration of Estimated Tax	\$ _____
17. Amount to be Refunded	\$ _____

DECLARATION OF ESTIMATED TAX FOR YEAR 200__

18. Total Income Subject to Tax \$. _____ Multiply by Tax Rate of 1.50% = Gross Tax of	\$ _____
19. Balance of Income Tax Declared	\$ _____
20. Less Expected Credits (A) Overpayment from Prior Year(s)	\$ _____
(B) Total Credits	\$ _____
21. NET TAX DUE (Line 19 Less Line 20B)	\$ _____
22. Amount Paid With This Declaration (Not Less than 1/4 of Line 21).....	\$ _____
23. TOTAL AMOUNT ENCLOSED: (Line 15 plus Line 22)	\$ _____

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE. DECLARATION OF PREPARER (OTHER THAN TAXPAYER) IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

**SIGN
HERE**

Signature of Officer	Date	Title
Preparer's Signature	Date	
Firm's name (or yours if self-employed) and address	EIN	ZIP Code

TAXPAYER COPY



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**SIGN
HERE**

Signature of Officer	Date	Title
Preparer's Signature	Date	
Firm's name (or yours if self-employed) and address	EIN	ZIP Code

ORIGINAL COPY

INSTRUCTIONS
For Page 1 Form BR

- Line 1. Show net profit or loss as computed in Schedule C Line 17. (Must submit Federal Forms.)
- Line 2. ADD total items not deductible (left column of Schedule X, Page 2).
- Line 3. DEDUCT total of items not subject to Gahanna Income Tax (right column of Schedule X, Page 2).
- Line 4. ADD Line 2 to Line 1 and subtract Line 3 from that total. This is your adjusted Net Income.
- Line 5. If this return is for less than 12 months, divide the adjusted net income by 12, then multiply the quotient by the number of months liable for this tax within the period. The results shall be the amount subject to computation and is to be shown on Line 5. If all of your adjusted net profit for the short period is allocable to Gahanna show such amount here.
- Line 6. If you have net profits from both within and without the City Of Gahanna, determine the portion of your entire adjusted net income subject to this tax by use of the Business Allocation Percentage Formula. Show the amount subject to this computation in Line 6.
- Line 7. Indicate the percentage determined by completion of Schedule Y and the percent of Line 6 on this line.
- Line 8. Show the amount subject to Gahanna Income Tax (Line 4, 5 or 6).
- Line 9. Enter 1 1/2% of the amount on Line 8.
- Line 10. Show the amounts paid as a result of Declaration of Estimated tax and any prior unused credit from prior year.
- Line 11. Enter here your unpaid balance of Gahanna Income Tax, payment MUST ACCOMPANY this return, unless balance is less than \$1.00, in which case no payment is required.
- Line 12. Overpayment of Gahanna Income Tax shown here.
- Line 13, 14, and 15. Apply only when this is not filed and paid on or before April 15th for those on a calendar year basis; or on or before the 15th day of the 4th month following the close of the accounting period for those on fiscal year basis.
- Line 16. Show amount of overpayment you want applied to your Declaration of Estimated income tax return.
- Line 17. Enter amount that you want refunded shown on Line 12. If less than \$1.00, NO REFUND will be made.

SCHEDULE C BUSINESS INCOME

1. Total Receipts, Less Allowances, Rebates and Returns \$ _____
2. Less: (a) Cost of Goods Sold, (b) Cost of Operations, \$ _____
whichever is applicable. Indicate wage charges included.
3. GROSS PROFIT (Line 1 less Line 2) \$ _____

BUSINESS DEDUCTIONS

- | | |
|---|---|
| 4. Salaries and Wages not deducted elsewhere \$ _____ | 10. Contributions (same limitation as Federal) \$ _____ |
| 5. Rent (a) To whom paid \$ _____ | 11. Casualty Losses \$ _____ |
| 6. Repairs \$ _____ | 12. Depreciation, Amortization, Depletion \$ _____ |
| 7. Bad Debts \$ _____ | 13. Advertising \$ _____ |
| 8. Interest \$ _____ | 14. Pensions/Annuity plan contributions \$ _____ |
| 9. (a) Income Taxes on Business \$ _____ | 15. Other Deductions \$ _____ |
| (b) Other Business Taxes \$ _____ | 16. Total Deductions \$ _____ |
| | 17. Line 3 minus Line 16 Net Profit \$ _____ |

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE

- a. Net loss from sale, exchange or other disposition of \$ _____
capital assets to the extent included in computing Line 1, Page 1.
- b. All income taxes or excise taxes based on income, \$ _____
paid or accrued (City & State).
- c. Net operating loss deduction \$ _____
- d. All expenses and interest in connection with acquisition .. \$ _____
of income not subject to Gahanna Income Tax, and other deductions not allowable under Gahanna Income Tax Ordinance (Explain).

ITEMS NOT TAXABLE

- e. All interest, dividends and royalties subject to Ohio Intangible .. \$ _____
Personal Property tax and Federal exempted interest.
- f. Net gain from sale, exchange or other disposition of \$ _____
capital assets to the extent included in computing Line 1, Page 1.
- g. That part of gross receipts (less applicable expenses) \$ _____
upon which an excise tax under Sections 5727.38 to 5727.41 Incl. Ohio Revised Code has been paid to the State of Ohio.
- h. Other income not subject to Gahanna Income Tax (Explain). \$ _____

SCHEDULE Y BUSINESS ALLOCATION FORMULA

	a. Located Everywhere	b. Located in Gahanna	c. (b÷a) Percentage
STEP 1. Average Value Real & Tangible Person Property Gross Annual Rentals..... Multiplied by 8 (Total of Step 1).	\$ _____	\$ _____	_____
STEP 2. Total Wages, Salaries, Commission and other compensation paid to all..... employees.	\$ _____	\$ _____	_____
STEP 3. Gross Receipts from Sales made and/or Services performed.	\$ _____	\$ _____	_____
STEP 4. Total of Percentages.....	_____	_____	_____
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used-Carry to Line 7-Page1).	_____	_____	_____